
IN THE HOUSE OF REPRESENTATIVES.

FEBRUARY 21, 1863.

Read twice, ordered to be printed, and the further consideration postponed to Tuesday, the 24th, after the morning hour.

Mr. J. S. MORRILL, from the Committee of Ways and Means, reported the following bill:

A BILL

To amend an act entitled "An act to provide internal revenue to support the government and pay interest on the public debt," approved July first, eighteen hundred and sixty-two, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 That an act entitled "An act to provide internal revenue to
4 support the government and pay interest on the public debt,"
5 approved July first, eighteen hundred and sixty-two, be, and
6 the same hereby is, amended as hereinafter set forth, namely:

7 That wherever any written notice, or other instrument
8 in writing, is required, the same shall be lawful if written or
9 partly written and printed.

10 That section eleven be, and hereby is, amended so as to

11 authorize assistant assessors to perform any duties therein
12 imposed upon assessors.

13 That section nineteen (19) be so amended that the
14 deputy collector, as well as the collector, may perform all the
15 duties required of the said collector in the said section; and
16 any notice required by said section to persons who neglect to
17 pay their taxes may be left at the dwellings or usual places of
18 business of such persons, if any they have, written or printed,
19 and said notice shall state the amount of duty or tax for
20 which such persons are liable, including the ten per centum
21 additional, as provided for in said section, demanding pay-
22 ment of the same; and with respect to all such duties or
23 taxes as are not included in the annual lists as provided for
24 in said section, and all taxes and duties the collection of which
25 is not otherwise provided for in said act, it shall be the duty
26 of each collector in person or by deputy to demand payment
27 therefor, in the manner provided, within ten days from and
28 after the expiration of the time within which such duty or
29 tax should have been paid; and any copy of distraint shall
30 be left at the dwelling or usual place of business of the owner
31 or possessor of the property distrained.

32 That section twenty-eight (28) be, and hereby is,
33 amended, by striking out the words "forfeit and pay the
34 sum of five hundred dollars," and inserting in lieu thereof
35 "upon conviction thereof by a court of competent jurisdiction,

36 forfeit and pay the sum of five hundred dollars, or be im-
37 prisoned for a term not exceeding two years, at the discretion
38 of the court."

39 That section forty-three (43) be amended by striking out
40 the following words: ["and any person who shall use any
41 cask or package so marked, for the purpose of selling spirits
42 of a quality different from that so inspected, shall be subject
43 to a like penalty for each cask or package so used,"] and in-
44 serting in lieu thereof "and any person who shall fraudu-
45 lently use any cask or package so marked for the purpose of
46 selling any other spirits than that so inspected, or for selling
47 spirits of a quality or quantity different from that so inspected,
48 shall be subject to a like penalty, as provided, for each cask
49 or package so used."

50 That section forty-four (44) be, and hereby is, amended,
51 by striking out the words ["to be contiguous to such distil-
52 lery."]

53 That section sixty-four (64) be, and hereby is, amended
54 in paragraph number four (4) by striking out the words "in
55 less quantity than three gallons," and inserting in lieu thereof
56 "in quantities of three gallons or less;" in paragraph num-
57 ber eleven (11) by inserting at the end thereof: *Provided,*
58 *further,* That no person who has taken out a license to
59 keep a hotel, inn, or tavern under this act shall be com-
60 pelled to take out a license as a retail dealer of spirituous

61 liquors; but nothing herein contained shall authorize or
62 empower the keeper of any hotel, inn, or tavern to sell
63 spirituous, vinous, or malt liquors, unless the keeper of
64 said hotel, inn, or tavern shall have first obtained a license
65 therefor in accordance with the laws of the State in
66 which he or she may reside; in paragraph number four-
67 teen (14) by inserting at the end thereof: "*Provided, That*
68 no license shall be required of an attorney having taken
69 out a license as such in consequence of being employed to
70 purchase, rent, or sell real estate, or to collect rent thereon
71 for others in the ordinary course of business;" in para-
72 graph number sixteen (16) by inserting after the word
73 "taverns," "or eating-houses;" by adding to paragraph num-
74 ber twenty-eight (28) the following words: "Nor shall apothecaries who have taken out a license as such be required to
75 take out a license as retail dealers in liquors in consequence
76 of selling alcohol;" and in paragraph number twenty-nine (29)
77 by inserting after the word "merchandise," "or who shall
78 manufacture by hand or machinery, for any other person, or
79 persons, goods, wares, or merchandise."

81 That section sixty-four be, and hereby is, further
82 amended by adding, at the end thereof, the following para-
83 graphs:

84 "34. Architects and civil engineers shall pay ten dollars
85 for each license. Every person whose business it is to plan,

86 design, or superintend the construction of buildings, or ships,
87 or of roads, or bridges, or canals, or railroads, shall be re-
88 garded as an architect and civil engineer under this act.

89 “35. Builders and contractors shall pay twenty-five dol-
90 lars for each license. Every person whose business it is to
91 construct buildings, or ships, or bridges, or canals, or railroads
92 by contract, shall be regarded as a builder and contractor
93 under this act: *Provided*, That no license shall be required
94 from any person whose building contracts do not exceed one
95 thousand dollars in any one year.

96 “36. Cartmen and wagoners shall pay, when the ve-
97 hicle is drawn by more than one horse or mule, three dol-
98 lars for each license. Every person whose business it is to
99 keep a cart, truck, dray, wagon, or other vehicle drawn by
100 horses or mules, for the transportation of goods, wares,
101 merchandise, or any articles or packages, for hire, or for
102 the delivery of goods, wares, merchandise, articles, or pack-
103 ages sold, shall be considered a cartman and wagoner under
104 this act.

105 “37. Hackney coachmen shall pay three dollars for each
106 license. Every person whose business it is to keep a hack,
107 coach, omnibus, or other carriage drawn by horses for the
108 transportation of passengers for hire, shall be regarded as a
109 hackney coachman under this act.

110 “38. Stallions and jacks, owners of, shall pay ten dollars for

111 each license. Every person who keeps a male horse or a jack-
112 ass for the use of mares, requiring or receiving pay therefor,
113 shall be required to take out a license under this act, which
114 shall contain a brief description of the animal, its age, and
115 place or places where used or to be used: *Provided*, That
116 all accounts, notes or demands, for the use of any such horse
117 or jack without a license, as aforesaid, shall be invalid and
118 of no force in any court of law or equity.

119 “39. Lottery-ticket dealers shall pay one hundred dollars
120 for each license. Every person who sells or offers to sell lot-
121 tery tickets or fractional parts thereof, or token, certificate,
122 or any device representing, or intended to represent, a lot-
123 tery ticket, or any fractional part thereof, shall be deemed a
124 lottery-ticket dealer under this act.

125 “40. Insurance agents or brokers shall pay ten dollars for
126 each license. Any person who shall act as agent or broker
127 of any fire, marine, life, mutual, or other insurance company,
128 or companies, shall be regarded as an insurance agent or
129 broker under this act; *Provided*, That no license shall be
130 required of any insurance agent or broker whose receipts, as
131 such agent or broker, are less than the sum of six hundred
132 dollars in any one year.

133 “41. Butchers shall pay ten dollars for each license.
134 Every person who shall sell butchers' meat at retail shall be
135 regarded as a butcher under this act: *Provided*, That no

136 butcher having taken out a license, and paid ten dollars
137 therefor, shall be required to take out a license as retail
138 dealer on account of selling other articles at the same store,
139 stall, or premises: *Provided, further,* That butchers who
140 retail butchers' meat exclusively from a cart or wagon,
141 by themselves or agents, shall be required to pay five dol-
142 lars for each license, anything in this act to the contrary
143 notwithstanding, and having taken out a license therefor
144 shall not be required to take out a license as a pedler for
145 retailing butchers' meat, as aforesaid.

146 “42. Retail dealers shall pay ten dollars for each license.
147 Every person whose business or occupation it is to sell or
148 offer for sale any goods, wares, or merchandise of foreign or
149 domestic production, (not excluding drugs, medicines, cigars,
150 snuff, or tobacco,) and whose annual sales do not exceed
151 twenty-five thousand dollars, shall be regarded as a retail
152 dealer under this act.

153 “43. Wholesale dealers, whose annual sales do not exceed
154 fifty thousand dollars, shall pay twenty-five dollars for each
155 license; if exceeding fifty thousand and not exceeding one
156 hundred thousand dollars, shall pay fifty dollars for each
157 license; exceeding one hundred thousand and not exceeding
158 two hundred and fifty thousand dollars, shall pay one hun-
159 dred dollars for each license; exceeding two hundred and
160 fifty thousand and not exceeding five hundred thousand

161 dollars, shall pay two hundred dollars for each license; ex-
 162 ceeding five hundred thousand and not exceeding one million
 163 dollars, shall pay three hundred dollars for each license;
 164 exceeding one million and not exceeding two million dollars,
 165 shall pay five hundred dollars for each license; exceeding
 166 two millions of dollars, shall pay two hundred and fifty dollars
 167 for every million of dollars in excess of two millions of dollars.
 168 Every person shall be regarded as a wholesale dealer under this
 169 act whose business or occupation it is to sell or offer to sell
 170 any goods, wares, or merchandise of foreign or domestic
 171 production, (not excluding drugs, medicines, cigars, snuff, or
 172 tobacco,) or any person whose annual sales exceed twenty-
 173 five thousand dollars; and the license required by any
 174 wholesale dealer shall not be for a less amount than his sales
 175 for the previous year, unless he has made or proposes to
 176 make some change in his business that will obviously reduce
 177 the amount of his annual sales: *Provided*, That any license
 178 understated may be again assessed.

179 “44. Wholesale dealers in liquors shall pay for each
 180 license the amount required in this act for license to whole-
 181 sale dealers.

182 “45. Retail dealers in liquors shall pay for each license
 183 the amount required in this act for license to retail dealers.”

184 That section seventy-five (75) be, and hereby is,
 185 amended, by inserting after the words “*Provided*, That

186 white lead, oxide of zinc, and sulphate of barytes," "and
 187 paints and painters' colors;" by inserting after the words
 188 "tanned calf skins six cents each:" "*Provided*, That veal or
 189 deacon skins shall be subject to and pay a duty of three
 190 cents each, anything to the contrary notwithstanding;" and
 191 by inserting therein, in lieu of any other duties, rates of duty,
 192 or provisions existing in relation thereto, the following:

193 On marine engines, three per centum ad valorem;

194 On rivets, nuts, railroad chairs, bolts, and horseshoes,
 195 two dollars per ton: *Provided*, That where a duty upon
 196 the iron from which said articles shall have been made has
 197 been actually paid, an additional duty only shall be paid of
 198 fifty cents per ton;

199 On rolled copper and yellow sheathing metal, in rods
 200 or sheets, one per centum ad valorem;

201 On sails, tents, shades, awnings, and bags, made of
 202 cotton, flax, or hemp, or part of either, or other materials,
 203 three per centum ad valorem: *Provided*, That when the
 204 cloth or material from which such sails, tents, shades, awn-
 205 ings, or bags were made was imported, or has been subject
 206 to and paid a duty, there shall be levied and collected a duty
 207 of one per centum ad valorem;

208 On tobacco, cavendish, plug, twist, fine-cut, and manu-
 209 factured of all descriptions, (not including snuff, cigars, and

210 smoking tobacco prepared with all the stems in or made ex-
 211 clusively of stems,) fifteen cents per pound;

212 On smoking tobacco prepared with all the stems in, and
 213 on smoking tobacco made exclusively of stems, five cents per
 214 pound;

215 On snuff manufactured of tobacco, or stems, or of any
 216 substitute for tobacco, ground, dry, or damp, of all descrip-
 217 tions, twenty cents per pound;

218 On mineral or medicinal waters, or waters from springs
 219 impregnated with minerals, one cent for each bottle con-
 220 taining not more than one quart; when containing more than
 221 one quart, two cents for each bottle;

222 On ready-made clothing or articles of dress for men's,
 223 women's, or children's wear, not including hats, caps, or
 224 bonnets, three per centum ad valorem: *Provided*, That
 225 tailors, boot and shoemakers, milliners and dressmakers,
 226 making clothing or articles of dress for men's, women's, or
 227 children's wear, to order as custom-work, and not for sale
 228 generally, shall, to the amount of one thousand dollars, be
 229 exempt from duty, and for any excess beyond the amount
 230 of one thousand dollars shall pay a duty of one per centum
 231 ad valorem;

232 On umbrellas and parasols, made of cotton, silk, or
 233 other material, three per centum ad valorem;

234 On sugar candy and all confectionary made wholly or

235 in part of sugar, valued at fourteen cents per pound or less,
 236 two cents per pound; when valued at exceeding fourteen
 237 cents and not exceeding forty cents per pound, three cents
 238 per pound; when valued at exceeding forty cents per pound,
 239 or when sold otherwise than by the pound, five per centum
 240 ad valorem;

241 On all gold leaf fifteen cents per pack, containing not
 242 not more than twenty books of twenty-five leaves each;

243 On castings of iron not otherwise provided for in this
 244 act, or in the act to which this act is an amendment, one dollar
 245 and fifty cents per ton: *Provided*, That there shall be de
 246 ducted from duties assessed upon railroad cars any duties
 247 which may have been assessed and paid upon car-wheels
 248 under the provisions of this act;

249 On clocks and time-pieces, three per centum ad valorem:
 250 *Provided*, That any duties which may have been paid on
 251 clock movements used for clocks or time-pieces, upon which
 252 duties shall be assessed or paid, shall be deducted therefrom.

253 That section seventy-seven (77) be, and hereby is,
 254 amended by requiring the taxes provided for in that section
 255 to be levied, collected, and paid annually, by any person or
 256 persons owning, possessing, or keeping any carriage, yacht,
 257 plate, or billiard-table; by inserting in the first paragraph of
 258 Schedule A, after the words "kept for use," the words "for
 259 hire or for passengers;" and by exempting from duty plate
 260 belonging to religious societies.

261 That section seventy-eight (78) be, and hereby is,
262 amended, by reducing the duty so that on horned cattle,
263 slaughtered, the duty shall be twenty cents per head, and
264 on hogs, slaughtered, exceeding one hundred pounds in weight,
265 without regard to age, six cents each, and no duty shall
266 be charged on hogs slaughtered of less weight; and the cat-
267 tle, hogs, and sheep slaughtered by any person for his or her
268 own consumption, not exceeding six of each, shall be exempt
269 from duty.

270 That section ninety-three be amended so that in case of
271 neglect or refusal to make the returns referred to in said
272 section the proceedings thereafter for the assessment and
273 collection of the duty shall be in the same manner as
274 provided for in other cases of neglect.

275 That section one hundred and twelve (112) be, and
276 hereby is, amended by inserting, after the word "district,"
277 where it first occurs, as follows: "of which the deceased
278 person was a resident;" and by inserting after the word
279 "district," where it next occurs, as follows: "of which the
280 deceased person was a resident."

1 SEC. 2. *And be it further enacted,* That on and after the
2 first day of May, eighteen hundred and sixty-three, no per-
3 son or persons shall offer for sale any lottery ticket, or frac-
4 tional part thereof, or any token, certificate, or device repre-
5 senting or intended to represent a lottery ticket or fractional

6 part thereof, in any form, representing the holder, or any
7 person, as entitled or to be entitled, in any lottery scheme or
8 game of hazard or chance to be drawn, to any prize or share
9 of money, or other article of value, or any fractional part
10 thereof, without affixing thereto an adhesive stamp or stamps
11 denoting the duty imposed by this act, and in default thereof
12 shall incur a penalty of ten dollars; and no prize drawn
13 to or by any ticket, or fractional part thereof, as aforesaid,
14 shall be demanded or recovered by any legal proceedings or
15 otherwise without the ticket or fractional part thereof shall
16 have been duly stamped at the time of the sale thereof: *Pro-*
17 *vided*, That, in addition to all other penalties and forfeitures
18 now imposed by law for evasion of stamp duties, any person who
19 shall purchase or receive any lottery ticket, or token, certificate,
20 or device representing or intended to represent a lottery
21 ticket, or fractional part thereof, without first having thereon
22 the stamp imposed by this act, may recover from the person
23 of whom the ticket, or fractional part thereof, was purchased
24 or received, at any time within two years thereafter, before
25 any court of competent jurisdiction, the full amount paid for
26 such ticket or fractional parts thereof, as aforesaid, together
27 with just and legal costs: *Provided, further*, That the stamp
28 duty herein provided for shall be classed in the act to which
29 this act is an amendment under schedule B, as follows, to wit :

30 Lottery tickets, tokens, or certificates, in any form,
 31 representing the holder, or any person or persons,
 32 as entitled, or to be entitled, in any lottery, scheme,
 33 or game of hazard or chance, hereafter to be drawn,
 34 to any prize or share of money, or other article of
 35 value, or any fractional part thereof, when such
 36 ticket, token, or certificate, or any fractional part
 37 thereof, shall not exceed the retail price of one
 38 dollar, ten cents..... \$0 10

39 When such ticket, token, or certificate, or any frac-
 40 tional part thereof, shall exceed the retail price of
 41 one dollar, for each and every dollar, or fractional
 42 part thereof, over and above one dollar, as before
 43 mentioned, an additional ten cents..... \$0 10

44 *Provided, however,* That no stamp duty herein provided
 45 for shall be construed to authorize any lottery, or the
 46 sale of any lottery tickets, tokens, or certificates, represent-
 47 ing shares or fractional parts of shares therein, within any
 48 State or Territory of the United States in which lotteries or
 49 the sale of lottery tickets is or shall be specially prohibited
 50 by the laws thereof, or in violation of the laws of any State
 51 or Territory; and nothing in this act shall be held or con-
 52 strued so as to prevent the several States, within the limits
 53 thereof, from placing a duty, tax, or license, for State pur-
 54 poses, on any sale of lottery tickets on which a duty is
 55 required to be paid by this act.

1 SEC. 3. *And be it further enacted,* That any person or

2 persons, firm, company, or corporation, who shall issue tickets
3 or contracts of insurance against fatal or non-fatal injury to
4 persons while travelling by land or water, shall pay a duty of
5 one per centum on the gross amount of all the receipts for
6 such insurance, and shall be subject to all the provisions and
7 regulations of existing law applicable thereto, in relation to
8 insurance companies: *Provided*, That no stamp duty shall be
9 required upon tickets or contracts of insurance as aforesaid,
10 when limited to fatal or non-fatal injury to persons while
11 travelling.

1 SEC. 4. *And be it further enacted*, That all contracts
2 for the purchase or sale of gold or silver coin of the United
3 States, or bullion, and all contracts for the loan of money or
4 currency upon the collateral security of said coin for the re-
5 payment of any such loan, shall be in writing or printed,
6 signed by the parties or their agents or attorneys; and if said
7 contract is to be performed within three days from the date
8 thereof, said contract shall bear one or more adhesive stamps,
9 as provided in the act to which this is an amendment, equal
10 in amount to one-fourth of one per centum of the amount of
11 the contract, which amount shall be estimated by the lawful
12 currency of the United States. And if said contract is not to
13 be performed within three days, or shall not be performed
14 within three days, then said contract shall bear said stamp or
15 stamps to an amount equal to one per centum thereof: *Pro-*

16 *vided, however,* That nothing herein contained shall apply to
17 any transaction by or with the government of the United
18 States.

1 SEC. 5. *And be it further enacted,* That all contracts,
2 loans, or sales of bullion or gold and silver coin of the United
3 States, not made in accordance with this act, shall be wholly
4 and absolutely void ; and in addition to the penalties provided
5 in the act to which this is an amendment, any party to said
6 contract may, at any time within one year from the date of
7 the contract, bring suit before any court of competent juris-
8 diction to recover back, for his own use and benefit, the money
9 paid on any contract not made in accordance with this act.

1 SEC. 6. *And be it further enacted,* That the stamp
2 duty on certificates of any other description than those speci-
3 fied in schedule B, following section number one hundred and
4 ten, (110,) in the act to which this act is an amendment,
5 shall be five cents; no stamp duty shall be required on
6 papers relating to, or applications for, procuring bounties,
7 arrearages of pay, or pensions, on certificates of the measure-
8 ment or weight of animals, wood, coal, or other articles; nor
9 on deposit notes to mutual insurance companies for insurance
10 upon which policies subject to stamp duty have been or are
11 to be issued; no deed or other instrument in writing,
12 having the fact of its acknowledgment, or any certifi-
13 cate showing that the acknowledgment has been made

14 before the proper officer or in due form thereon certi-
15 fied, shall, in consequence of such certificate, be subject to
16 any additional stamp duty; on passage tickets, by any vessel
17 from a port in the United States to a foreign port, costing
18 thirty dollars or less, the stamp duty shall be fifty cents; on
19 each and every assignment or transfer of a mortgage, lease,
20 or insurance policy, a stamp duty shall be paid equal to that
21 imposed on the original instrument; any power of attorney,
22 conveyance, or document of any kind, made or purporting to
23 be made in any foreign country, to be used in the United
24 States, shall, before using the same, have affixed thereon,
25 by the party to whom it is issued or by whom it is to be used,
26 the stamp or stamps indicating the duty required by existing
27 laws on similar instruments or documents when made or
28 issued in the United States; on any bill of sale by which
29 any ship or vessel shall be conveyed to or vested in any other
30 person or persons, when the consideration shall not exceed five
31 hundred dollars, there shall be affixed a stamp or stamps de-
32 noting a duty of twenty-five cents; when the consideration
33 exceeds five hundred and does not exceed one thousand
34 dollars, the duty shall be fifty cents, and for each and
35 every additional amount of one thousand dollars, or any
36 fractional part thereof, in excess of one thousand dollars,
37 fifty cents shall be added. Any memorandum, check, receipt,
38 or other written or printed evidence of the amount of money

39 to be repaid on demand, or at any designated time, shall
40 be considered as a promissory note, and be stamped accord-
41 ingly. Any power of attorney for the sale or transfer of any
42 scrip, or certificate of profits, or memorandum showing an
43 interest in the profits or accumulations of any corporation or
44 association, if for a sum not exceeding fifty dollars, shall have
45 affixed thereto a stamp denoting a duty of ten cents; upon
46 any policy of insurance, or other instrument, by whatever
47 name the same shall be called, by which insurance shall be
48 made or renewed upon property of any description, whether
49 against perils by sea or by fire, or other peril of any kind,
50 made by any insurance company or its agents, or by any other
51 company or person, on which the premium or assessment
52 shall not exceed ten dollars, said policy or renewal shall
53 require a stamp or stamps denoting a duty of ten cents. No
54 conveyance, deed, mortgage, or writing, whereby any lands,
55 tenements, or other realty shall be sold, granted, assigned,
56 or otherwise conveyed, or shall be made as security for the
57 payment of any sum of money, shall be required to pay a
58 stamp duty of more than the sum of one thousand dollars,
59 anything to the contrary notwithstanding.

1 SEC. 7. *And be it further enacted,* That the Com-
2 missioner of Internal Revenue be, and he is hereby, author-
3 ized to prescribe such method for the cancellation of stamps
4 as a substitute for or in addition to the method now prescribed

5 by law as he may deem expedient and effectual. And he is
6 further authorized in his discretion to make the application of
7 such method imperative upon the manufacturers of proprie-
8 tary articles, and upon stamps of a nominal value exceeding
9 twenty-five cents each.

1 SEC. 8. *And be it further enacted*, That, on and after
2 the passage of this act, any person or persons owning or pos-
3 sessing, or having the care or management of any canal com-
4 pany or canal corporation, being indebted for any sum or
5 sums of money for which bonds or other evidences of indebt-
6 edness have been issued, payable in one or more years after
7 date, upon which interest is, or shall be, stipulated to be paid,
8 or coupons representing the interest, shall be or shall have
9 been issued to be paid; and all dividends in scrip or
10 money or sums of money thereafter declared due or
11 payable to stockholders of any canal company, as
12 part of the earnings, profits, or gains, of said
13 companies, shall be subject to and pay a duty of three per
14 centum on the amount of all such interest, or coupons, or
15 dividends, whenever the same shall be paid; and said canal
16 companies or canal corporations, or any person or persons
17 owning, possessing, or having the care or management of
18 any canal company or canal corporation, are hereby author-
19 ized and required to deduct and withhold from all payments
20 made to any person, persons, or party, after the first day of

21 July, as aforesaid, on account of any interest, or coupons, or
22 dividends due and payable, as aforesaid, the said duty
23 or sum of three per centum; and the duties deducted,
24 as aforesaid, and certified by the president or other
25 proper officer of said company or corporation, shall be a
26 receipt and discharge, according to the amount thereof
27 of said canal companies or canal corporations, and the owners,
28 possessors, and agents thereof, on dividends and on bonds or
29 other evidences of their indebtedness upon which interest or
30 coupons are payable, holden by any person or party whatso-
31 ever, and a list or return shall be made and rendered within
32 thirty days after the time fixed when said interest or cou-
33 pons or dividends become due or payable, and as often as
34 every six months, to the Commissioner of Internal Revenue,
35 which shall contain a true and faithful account of the duties
36 received and chargeable, as aforesaid, during the time when
37 such duties have accrued or should accrue, and remaining un-
38 accounted for; and there shall be annexed to every such list
39 or return a declaration, under oath or affirmation, in manner
40 and form as may be prescribed by the Commissioner of Inter-
41 nal Revenue, of the president, treasurer, or some proper officer
42 of said canal company or canal corporation, that the same
43 contains a true and faithful account of the duties so withheld
44 and received during the time when such duties have accrued
45 or should accrue, and not accounted for, and for any default

46 in the making or rendering of such list or return, with the
47 declaration annexed, as aforesaid, the person or persons
48 owning, possessing, or having the care or management
49 of such canal company or canal corporation making such
50 default, shall forfeit, as a penalty, the sum of five hundred
51 dollars; and in case of any default in making or rendering
52 said list, or of any default in the payment of the duty,
53 or any part thereof, accruing or which should accrue, the
54 assessment and collection shall be made according to the
55 general provisions of the act to which this act is an amend-
56 ment.

1 SEC. 9. *And be it further enacted,* That any person or
2 persons, firms, companies, or corporations, owning or possess-
3 ing, or having the care or management of any ferry boat or
4 vessel used as a ferry boat, propelled by steam or horse
5 power, in lieu of the duties now imposed by law, shall be
6 subject to pay a duty of one and one half of one per centum
7 upon the gross receipts of such ferry boat; and the return and
8 payment thereof shall be made in the manner prescribed in
9 the act to which this act is an amendment.

1 SEC. 10. *And be it further enacted,* That on and after
2 the first day of April, eighteen hundred and sixty-three, any
3 person or persons, firms, companies, or corporations carrying
4 on or doing an express business shall be subject to and pay
5 a duty of three per centum on the gross amount of all the

6 receipts of such express business, and shall be subject to the
7 same provisions, rules, and penalties as are prescribed in sec-
8 tion eighty of the act to which this is an amendment, for the
9 persons, firms, companies, or corporations owning or possess-
10 ing or having the management of railroads, steamboats, and
11 ferry boats, and all acts or parts of acts inconsistent herewith
12 are hereby repealed.

1 SEC. 11. *And be it further enacted*, That in estimating
2 the annual gains, profit, or income of any person, under the act
3 to which this act is an amendment, the amount actually paid
4 by such person for the rent of the dwelling-house or estate on
5 which he resides shall be first deducted from the gains, profit,
6 or income of such person.

1 SEC. 12. *And be it further enacted*, That no duty shall
2 be required to be assessed or collected on beer, lager beer,
3 ale, or porter, brewed or manufactured, or on coal illuminating
4 oil, refined, produced by the distillation of coal, asphaltum,
5 shale, peat, petroleum, or rock oil, when brewed, manufactured,
6 or distilled prior to the first day of September, eighteen hundred
7 and sixty-two, whether the same was removed for consump-
8 tion or sale, or not, when the owner, agent, or superintendent
9 of the brewery or premises in which such articles as aforesaid
10 were made, manufactured, produced, or distilled, shall furnish
11 to the assessor of the district, without costs or expense to the
12 United States, satisfactory proof that such beer, lager beer, ale,

13 or porter, or such coal illuminating oil, refined, produced by the
14 distillation of coal, asphaltum, shale, peat, petroleum, or rock
15 oil, was actually brewed, manufactured, produced, or distilled
16 prior to the first day of September, eighteen hundred and
17 sixty-two, as aforesaid ; and wherever duties have been paid
18 upon beer, lager beer, ale, or porter, contrary to the provis-
19 ions herein contained, and satisfactory proof shall be furnished
20 to the assessor, as hereinbefore mentioned, the facts and
21 papers in relation thereto shall be transmitted to the Com-
22 missioner of Internal Revenue ; and if found correct
23 by him, he is hereby authorized, under such regulations as
24 the Secretary of the Treasury shall prescribe, to refund
25 and pay to the proper parties the amount of duties
26 thus collected: *Provided*, That, in addition to the frac-
27 tional parts of a barrel allowed in section fifty of the act
28 to which this act is an amendment, fractional parts of a
29 barrel may be thirds and sixths when the quantity therein
30 contained is not greater than such fractional part repre-
31 sents: *Provided, further*, That from and after the passage
32 of this act, and until the first day of April, eighteen hundred
33 and sixty-four, there shall be paid on all beer, lager beer, ale,
34 porter, and other similar fermented liquors, by whatever name
35 such liquors may be called, a duty only of sixty cents for
36 each and every barrel containing not more than thirty-one

37 gallons, and at a like rate for any other quantity or for frac-
38 tional parts of a barrel.

1 SEC. 13. *And be it further enacted,* That any brewer of
2 ale, beer, lager beer, porter, or other malt liquors, and any
3 owner of a still, boiler, or other vessel used for the purpose of
4 distilling spirituous liquors, or the agents or superintendents
5 thereof, shall be required to render accounts and make returns
6 on the first day of each and every month, and no oftener ;
7 and no brewer of ale, beer, lager beer, porter, or other malt
8 liquors, nor owner, agent, or superintendent of any still, boiler,
9 or other vessel used for the purpose of distilling spirituous
10 liquors, shall hereafter be required to keep a record or an
11 account, or to report or return the quantities of grain or other
12 vegetable productions, or other substances put into the mash-
13 tub by him or his agent or superintend for the purpose of pro-
14 ducing spirituous or malt liquors, any law to the contrary not-
15 withstanding.

1 SEC. 14. *And be it further enacted,* That in any col-
2 lection district where, in the judgment of the Commissioner
3 of Internal Revenue, the facilities for the procurement and
4 distribution of stamped vellum, parchment, or paper, and ad-
5 hesive stamps are, or shall be insufficient, the Commissioner,
6 as aforesaid, is authorized to furnish, supply, and deliver to
7 the collector of any such district a suitable quantity or amount
8 of stamped vellum, parchment, or paper, and adhesive stamps,

9 without prepayment therefor, and shall allow the highest
10 rate of commissions to the collector allowed by law to
11 any other parties purchasing the same, and may, in ad-
12 vance, require of any such collector a bond, with suf-
13 ficient sureties to an amount equal to the value of any
14 stamped vellum, parchment or paper, and adhesive stamps
15 which may be placed in his hands and remain unaccounted
16 for, conditioned for the faithful return, whenever so required
17 of all quantities or amounts undisposed of, and for the pay-
18 ment, monthly, of all quantities or amounts sold or not, re-
19 maining on hand; and it shall be the duty of such collector
20 to supply his deputies with, or sell to other parties within his
21 district who may make applications therefor, stamped vellum,
22 parchment or paper, and adhesive stamps, upon the same
23 terms allowed by law, or under the regulations of the Com-
24 missioner of Internal Revenue, who is hereby authorized to
25 make such other regulations, not inconsistent herewith, for
26 the security of the United States and the better accommo-
27 dation of the public in relation to the matters hereinbefore
28 mentioned as he may judge necessary and expedient.

1 SEC. 15. *And be it further enacted*, That, in addition to
2 the compensation now allowed to collectors for their services
3 and that of their deputies, there shall be allowed the further
4 commission of one-tenth of one per centum upon all sums
5 collected over the sum of four hundred thousand dollars in

6 any one year, and their necessary and reasonable
7 charges for postage actually paid on letters and
8 documents received or sent and exclusively relating to
9 official business; *Provided*, That in calculating the commis-
10 sions of collectors of internal revenue in districts whence dis-
11 tilled spirits are shipped to be sold in other districts in pur-
12 suance of the provisions of section forty-six (46) of the act to
13 which this act is an amendment, the amount of duties due on
14 the quantity of spirits so shipped shall be added to the principal
15 on which the commissions of such collectors are calculated,
16 and a corresponding amount shall be deducted from the prin-
17 cipal sum on which the commissions of the collectors in the
18 districts to which such spirits are shipped are calculated.

1 SEC. 16. *And be it further enacted*, That it shall be
2 the duty of the Commissioner of Internal Revenue to pay
3 over to the Treasurer of the United States monthly, or
4 oftener if required by the Secretary of the Treasury, all
5 public moneys which may come into his hands or possession,
6 for which the Treasurer shall give proper receipts and keep
7 a faithful account, and at the end of each month the Com-
8 missioner, as aforesaid, shall render true and faithful ac-
9 counts of all public moneys received or paid out, or paid
10 to the Treasurer of the United States, exhibiting proper
11 vouchers therefor, and the same shall be received and
12 examined by the Fifth Auditor of the Treasury, who

13 shall thereafter certify the balance, if any, and transmit
14 the accounts, with the vouchers and certificate, to the First
15 Comptroller for his decision thereon; and the Commissioner,
16 as aforesaid, when such accounts are settled as herein pro-
17 vided for, shall transmit a copy thereof to the Secretary of
18 the Treasury. He shall at all times submit to the Secretary
19 of the Treasury and the Comptroller, or either of them, the
20 inspection of moneys in his hands, and shall, prior to
21 the entering upon the duties of his office, execute a
22 bond, with sufficient sureties, to be approved by the Sec-
23 retary of the Treasury and by the First Comptroller,
24 in a sum of not less than one hundred thousand dollars, pay-
25 able to the United States, conditioned that said Commissioner
26 shall faithfully perform the duties of his office according to
27 law, and shall justly and faithfully account for and pay over
28 to the United States, in obedience to law and in compliance
29 with the order or regulations of the Secretary of the Treas-
30 ury, all public moneys which may come into his hands or
31 possession, and for the safekeeping and faithful account of all
32 stamps, adhesive stamps, or vellum, parchment or paper bear-
33 ing a stamp denoting any duty thereon; which bond shall be
34 filed in the office of the First Comptroller of the Treasury, and
35 such Commissioner shall, from time to time, renew, strengthen,
36 and increase his official bond as the Secretary of the Treasury
37 may direct.

1 SEC. 17. *And be it further enacted,* That the President
2 shall appoint in the department of the Treasury, by and with
3 the advice and consent of the Senate, a competent person,
4 who shall be called the Deputy Commissioner of Internal
5 Revenue, with an annual salary of three thousand dollars,
6 who shall be charged with such duties in the Bureau of Inter-
7 nal Revenue as may be prescribed by the Secretary of the
8 Treasury, or as may be required by law, and who shall act
9 as Commissioner of Internal Revenue in the absence of that
10 officer.

1 SEC. 18. *And be it further enacted,* That the President
2 of the United States shall appoint in the Department of the
3 Treasury, by and with the advice and consent of the Senate,
4 some suitable person, learned in the law, who shall act as
5 assistant solicitor of the Treasury Department, with an annual
6 salary of twenty-five hundred dollars, who shall be charged
7 with such duties as shall be prescribed by the Secretary of
8 the Treasury or as shall be required by law, and all letters
9 and documents pertaining to the duties of his office to and
10 from said solicitor shall be transmitted by mail free of postage

1 SEC. 19. *And be it further enacted,* That the President
2 of the United States be, and he is hereby, authorized to
3 appoint, by and with the advice and consent of the Senate, a
4 competent person, who shall be called the cashier of internal
5 duties, with a salary of twenty-five hundred dollars, who

6 shall have charge of the moneys received in the office of the
7 Commissioner of Internal Revenue, and shall perform such
8 duties as may be assigned to his office by said Commissioner,
9 under the regulations of the Secretary of the Treasury; and
10 before entering upon his duties as cashier he shall give a bond
11 with sufficient sureties, to be approved by the Secretary of
12 the Treasury and by the Solicitor, that he will faithfully
13 account for all the moneys, or other articles of value, belong-
14 ing to the United States, which may come into his hands, and
15 perform all the duties enjoined upon his office, according to
16 law and regulations, as aforesaid, which bond shall be depos-
17 ited with the First Comptroller of the Treasury.

1 SEC. 20. *And be it further enacted,* That in lieu of the
2 pay allowed by law, the several assessors, from the date of
3 their appointment, shall be allowed and paid a salary of fif-
4 teen hundred dollars per annum, payable quarterly, and in
5 addition thereto, where the receipts of the collection district
6 shall exceed the sum of two hundred thousand dollars annu-
7 ally, one per centum upon the excess of receipts over that
8 amount, to be paid at the expiration of the year, and when
9 the amount of such excess shall have been ascertained by the
10 Commissioner of Internal Revenue. Such assessors shall also
11 be allowed seven hundred and fifty dollars for clerk hire and
12 office rent, their necessary and reasonable charges for postage
13 actually paid on letters and documents received or sent, and

14 exclusively relating to official business, and for stationery and
15 blank books used in the execution of their duties ; and the
16 compensation herein specified shall be in full for all expenses
17 not otherwise particularly authorized. And assistant assessors
18 shall, in addition to pay and charges allowed by law, also be
19 allowed their necessary and reasonable charges for postage
20 actually paid on letters and documents received or sent, and
21 exclusively relating to official business.

1 SEC. 20. *And be it further enacted,* That in all cases
2 where the assistant assessor shall discover or have good cause
3 to believe that any list or return required by law has been or
4 is incorrectly stated or under stated, or so made as to defraud
5 the government of any duty, tax, license, or stamp duty, the
6 assistant assessor, as aforesaid, shall be, and hereby is, author-
7 ized to make a further examination, under oath, of the
8 party making such list or return, and may summon and ex-
9 amine, under oath, any other person or persons as witnesses
10 having any knowledge in relation thereto, and, after such
11 examination, if he shall deem it just and equitable, may
12 alter, amend, or add to such list or return, subject to
13 appeal to the assessor of the district, as in other
14 cases provided, and when so altered, amended, or added to
15 the proceedings in relation to the collection of said list or re-
16 turn, shall be in all respects in the same manner as in the
17 case of other lists or returns ; and whenever the public in-

18 terest may demand it, the Commissioner of Internal Revenue,
 19 under such regulations as the Secretary of the Treasury shall
 20 prescribe, may appoint a special inspector, or inspectors, with
 21 all the powers belonging to or hereby conferred upon assistant
 22 assessors, who may enter premises and make such examination
 23 as is authorized by law, and is necessary for the protection
 24 of the internal revenue of the government, or such special
 25 inspectors may be appointed, under such regulations as the
 26 Secretary of the Treasury may prescribe, for the purpose
 27 of commencing suits for the recovery of forfeitures or penal-
 28 ties against any party or parties who have incurred, or who
 29 may be supposed to have incurred, the same, and in such
 30 cases they shall be entitled to all the powers and privi-
 31 leges of collectors, or deputy collectors, as in such cases pro-
 32 vided: *Provided*, That when any list or return shall be
 33 altered, amended, or added to, by virtue of the examination
 34 herein provided for, which shall appear to have been wilfully
 35 or fraudulently under stated, all just and proper costs incident
 36 thereto shall also be added to such list or return.

1 SEC. 21. *And be it further enacted*, That assistant as-
 2 sessors shall make out their accounts for pay and charges
 3 allowed by law monthly, specifying each item and including
 4 the date of each day of service, and shall transmit the same
 5 to the assessor of the district, who shall thereupon examine
 6 the same, and, if it appear just and in accordance with law,

7 he shall indorse his approval thereon, but otherwise shall return
8 the same with his objections; any such account so approved
9 may be presented by the assistant assessor to the collector of
10 the district for payment, who shall thereupon pay the same,
11 and, when receipted by the assistant assessor, be allowed
12 therefor upon presentation to the Commissioner of Internal
13 Revenue; where any account, so transmitted to the assessor,
14 shall be objected to, in whole or in part, the assistant assessor
15 may appeal to the Commissioner of Internal Revenue, whose
16 decision on the case shall be final; and should it appear, at
17 any time, that any assessor has wilfully and corruptly ap-
18 proved any account, as aforesaid, allowing any assistant
19 assessor a sum larger than was due according to law, it shall
20 be the duty of the Commissioner of Internal Revenue, upon
21 proper proof thereof, to deduct the sum so allowed from any
22 pay which may be due to such assessor, or the Commissioner
23 as aforesaid may direct a suit to be brought in any court of
24 competent jurisdiction against the assessor or assistant assessor
25 in default for the recovery of the amount wilfully and cor-
26 ruptly allowed, as hereinbefore mentioned.

1 SEC. 23. *And be it further enacted,* That if any person
2 or persons shall exercise or carry on any trade or business,
3 for the exercising or carrying on of which trade or business
4 a license is required, without taking out such license as is in
5 that behalf required, he, she, or they shall, for every such

6 offence upon conviction thereof, in lieu of or in addition to
 7 other penalties now imposed by law, at the discretion of the
 8 court, be subject to imprisonment for a term not exceeding
 9 two years.

1 SEC. 24. *And be it further enacted,* That no auctioneer
 2 shall be authorized, by virtue of his license as such auctioneer,
 3 to sell any goods or other property in any other district than
 4 that in which the license shall have been granted.

1 SEC. 25. *And be it further enacted,* That any person
 2 who shall offer for sale, after the thirtieth of June, eighteen
 3 hundred and sixty-three, any of the articles named in schedule
 4 C of the act to which this act is an amendment, whether the
 5 articles so offered are imported, or are of foreign or domestic
 6 manufacture, shall be deemed the manufacturer thereof, and
 7 subject to all the duties, liabilities, and penalties in said act
 8 imposed in regard to the sale of such articles without the
 9 use of the proper stamp or stamps, as in said act is required.

1 SEC. 26. *And be it further enacted,* That spokes, hubs,
 2 felloes, grindstones, coke, silver bullion, rolled or prepared for
 3 platers' use exclusively; materials for the manufacture of hoop-
 4 skirts exclusively, and unfitted for other use, (such as steel-
 5 wire, rolled, tempered, or covered, cut tapes, and small wares
 6 for joining hoops together;) spindles, when made exclusively
 7 for instruments, articles or machinery upon which duties are
 8 assessed and paid; and all goods, wares, and merchandise, and

9 articles made or manufactured from materials which have been
 10 subject to and upon which internal duties have been actually
 11 paid, or materials imported upon which duties have been paid,
 12 or upon which no duties are imposed by law, where the
 13 increased value of such goods, wares, and merchandise, and
 14 articles so made and manufactured, shall not exceed the
 15 amount of five per centum ad valorem, shall be, and hereby
 16 are, exempt from duty.

1 SEC. 27. *And be it further enacted*, That on all cloths of
 2 silk, cotton, or other material, dyed, printed, bleached, manu-
 3 factured, or prepared, which were removed from the place
 4 of manufacture prior to the first of September, eighteen hun-
 5 dred and sixty-two, or which have been or shall be imported,
 6 the duty or tax of three per centum shall be assessed only
 7 upon the increased value thereof: *And provided, further*, That
 8 where the dyeing, bleaching, printing, or finishing shall be
 9 done separately from the weaving, knitting, or felting, the
 10 increased value shall be, and hereby is, declared for dyeing,
 11 bleaching, printing, or finishing.

1 SEC. 28. *And be it further enacted*, That the Commis-
 2 sioner of Internal Revenue, subject to the regulations of the
 3 Secretary of the Treasury, shall be, and hereby is, authorized
 4 to remit, refund, and pay back all duties erroneously or ille-
 5 gally assessed or collected, and all judgments or sums of

6 money recovered in any court against any collector or deputy
7 collector for any duties or licenses paid under protest.

1 SEC. 29. *And be it further enacted,* That manufac-
2 turers of lard oil and linseed oil shall be subject to the provi-
3 sions of the act to which this is an amendment, relating to
4 distillers of spirituous liquors, and designed for the purpose
5 of ascertaining the quantity produced, so far as the same
6 may, in the judgment of the Commissioner of Internal
7 Revenue, and under regulations to be prescribed by him, be
8 deemed necessary.

1 SEC. 30. *And be it further enacted,* That there shall
2 be designated by the collector in every district where the
3 same may be necessary one or more inspectors of manufac-
4 tured tobacco, who shall take an oath faithfully to perform
5 their duties in such form as the Commissioner of Internal
6 Revenue shall prescribe, and who shall be entitled to receive
7 such fees as may be fixed and prescribed by said Commis-
8 sioner. And all manufactured tobacco shall, before the same
9 is used or removed for consumption or sale, be inspected
10 and weighed by an inspector, designated as aforesaid, who
11 shall mark upon the box or other package containing such
12 tobacco, in a manner to be prescribed by said Commissioner,
13 the quality and weight of the contents of such package,
14 with the date of inspection and the name of the inspector.
15 The fees of such inspector shall in all cases be paid by

16 the owner of the tobacco so inspected and weighed. The
17 penalties for the fraudulent marking of any package of
18 tobacco, and for any fraudulent attempt to evade the duties
19 on tobacco, so inspected, by changing in any manner the
20 package or the marks thereon, shall be the same as are
21 provided in relation to distilled spirits by existing laws.
22 That manufactured tobacco may be removed from the place
23 of manufacture for the purpose of being exported, after the
24 quantity and quality to be so removed shall have been ascer-
25 tained by inspection, according to the provisions of this act,
26 upon and with the written permission of the collector or
27 deputy collector of the district, without payment of the
28 duties thereon previous to such removal, the owner
29 thereof having given bond to the United States, with
30 sufficient sureties, in the manner and form, and under
31 regulations to be prescribed by the Commissioner of Internal
32 Revenue, and in at least double the amount of said duties, to
33 export the said manufactured tobacco or pay the duties thereon
34 within such time as may be stated in the bond; and all the
35 provisions relative to the exportation of distilled spirits in
36 bond, contained in the act to which this is an amendment, as
37 far as the same may be applicable, shall be applied to the
38 exportation of tobacco in bond: *Provided, however,* That
39 nothing herein contained shall be considered to apply to snuff
40 or segars.

1 SEC. 31. *And be it further enacted,* That the evidence
2 of exportation to entitle to benefit of drawback under the act
3 to provide internal revenue to which this act is an amend-
4 ment, and the rules and regulations pertaining thereto, shall
5 be the same as those which are now or may be required to
6 entitle the exporter to benefit of drawback under the acts
7 relating to drawbacks of duties on imports, with such
8 other rules and regulations as the Secretary of the Treasury
9 may prescribe; that the bureau in charge of exports for the
10 benefit of drawback under the acts as aforesaid at the port
11 of New York, (and at such other ports as the Secretary of the
12 Treasury may designate,) shall have charge of the same under
13 the act to which this act is an amendment; that the head of such
14 bureau shall be invested with the authority and receive the
15 emoluments of a deputy of the collector of customs; and that
16 the said bureau shall, under the direction of the collector of the
17 customs, embrace the supervision of all exports entitled to re-
18 mission of duties, or to drawback of duties paid, under the
19 acts above mentioned; the ascertaining and certifying such
20 duties; the taking and cancellation of required bonds; the
21 charge of all export entry papers for benefit of drawback
22 and officers' returns thereon, and of certificates in proof of the
23 landing of such exports abroad: *Provided,* That nothing
24 herein contained shall be construed to change or modify the

25 existing mode of paying the drawbacks and debentures
 26 allowed by the laws before referred to.

1 SEC. 32. *And be it further enacted,* That this act, except
 2 where otherwise indicated, shall take effect from and after its
 3 passage, and all acts and parts of acts repugnant to the provisions
 4 of this act be, and the same are hereby, repealed: *Provided,*
 5 That the existing laws shall extend to and be in force, as
 6 modified, for the collection of the duties imposed by this act,
 7 for the prosecution and punishment of all offences, and for
 8 the recovery, collection, distribution and remission of all fines,
 9 penalties, and forfeitures, as fully and effectually as if every
 10 regulation, penalty,¹ forfeiture, provision, clause, matter, and
 11 thing to that effect, in the existing laws contained, had been
 12 inserted in, and re-enacted by, this act.